

Exhibit O (Redacted)

The Honorable Nicholas G. Garaufis
United States District Court
Eastern District of New York

Re Michael L. Cohen

Dear Judge Garaufis:

My name is David Gregory. I live in Chelsea, London with my wife Ali and our four children 12, 14, 16 and 18 years old. I first met Michael Cohen in 2000 when he took a short let on the next door property having moved to the UK to build-out and run the London office of the Och-Ziff hedge fund. We stayed in touch when, soon afterwards, he bought his current family home and over the years as our families grew we became greater and greater friends. Play dates and coffee mornings grew into social dinners, weekend invites and shared family holidays.

Michael is a man I admire hugely as a business entrepreneur, as someone devoted to his family, as an active supporter of his community and whom I am honoured to call a close friend.

BUSINESS ENTREPRENEUR

I recently retired after 25 years as a Managing Director in JPMorgan's fixed income derivatives group and whilst I never had any direct dealings work-wise with Michael or Och-Ziff, they being more equity and commodity oriented, I feel I have a good general sense of what it took for Michael to succeed in his business in the way that he did. Michael has an extremely sharp and acute mind. He loves beating both wise academics and young graduates in a logic puzzle but also possesses the emotional intelligence to 'read the room' better than all. This combined with hard work and a fierce competitive edge made him an exceptional trader in the financial markets; it's what we looked for in my job at JPMorgan. But, over and beyond this, what enabled Michael to successfully build Och-Ziff London and the careers of his employees, was his entrepreneurial vision and his determination in its execution.

Michael looks open-eyed at the world with the expectation of seeing opportunity. This could be a business opportunity but might equally be the opportunity to learn something new, a way to do something better, or share an experience with his children. As an everyday anecdote, on a skiing holiday Michael and I looked over a huge valley in France to see, miles in the distance, what looked like pro-race cars being driven around an ice track. By the time I turned around and clipped my skis back on, Michael had made 3 phone calls to see if we could take our children for a lap or two. (We couldn't!). The next day, however, he somehow managed to rent the entire indoor sports hall for 20 Euros so our families could play soccer.

These are small matters but ultimately Michael's ability to see a life opportunity and more crucially to take action led his career to success and also to the enhancement of the lives of those around him.

FAMILY MAN

Michael's three children overlap in ages with my four and we have always had some or all of them at the same schools, so I have seen at close hand how important his family is to him and how much effort he has devoted to their care. He and his wife Marisol have prioritised the education of their children both formally, through their attendance at top academic schools in the UK, and more informally with a nurturing yet enquiring and erudite home environment.

Despite his career responsibilities, and in contrast to many of his peers, Michael scheduled his life -principally by setting the alarm for 4:30am - so that he could also participate fully in his children's school life, watching their plays, witnessing their sporting achievements, and attending their

teacher meetings. Outside of school, Michael has always devoted many hours of support, organisation and sheer transport to his children's sporting passions - [REDACTED] horse riding, [REDACTED] swimming and [REDACTED] netball and tennis.

The Jewish faith and tradition are important to Michael and he devoted much time and effort to [REDACTED] bat mitzvah and [REDACTED] bar mitzvah, including attending the demanding Hebrew lessons with his daughter so that he could read his lines at her synagogue ceremony.

Michael also embraces family in the much broader sense. He has provided financial support to both his and his wife's wider families. He is a great favourite with my own children. His dinner table quizzes and riddles have provided consternation and delight in equal measure and he has always taken time with my youngest son, [REDACTED] who has ADHD and is generally avoided by other adults, and who has described Michael as 'probably the best dad in the world', though I do come a close second.

COMMUNITY SUPPORTER

As I described, Michael has always taken an active part in the life of his children's schools. He has also provided more tangible support to those schools through his commitment of time and financial support. He has generously provided his financial acumen pro bono to help the schools sort through their funding plan. He has also been a major donor to the school's bursary programme, to help ensure that a top education is accessible to children who face financial challenges.

Michael is a member of the Westminster Synagogue congregation and is an active supporter of the Jewish community through his deeds, volunteer work, and financial giving.

FRIEND

Michael is a good friend of mine and someone whose opinion I would turn to and value. He is loyal, trustworthy with a strong moral code, and above all an honourable man. I am honoured to call him a close friend.

Very truly yours,

David Gregory



25th September 2019.